

2020

Travis County Auditor's Office Statutory Review of Travis County Justice of the Peace, Precinct 4 Office

#20-22

9/24/2020



TRAVIS COUNTY
AUDITOR'S OFFICE

PATTI SMITH, CPA
COUNTY AUDITOR



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To: Raul Gonzalez
Judge, Justice of Peace, Precinct 4

From: Patti Smith, CPA
Travis County Auditor

Date: September 24, 2020

Subject: Justice of Peace, Precinct 4 Statutory Examination

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting Division (REC) of the Travis County Auditor's Office has completed an examination of the Travis County Justice of Peace, Precinct 4 (JP4) Office. We conducted our examination in accordance with the applicable statutes governing the County Auditor's Office and those relating to County financial and accounting protocols. As a result of our examination, we are providing this report detailing our findings and recommendations.

BACKGROUND

Justices of the peace handle both civil and criminal cases, including small claims court, justice court, and administrative hearings. In practical terms, these are lawsuits over debts, evictions, car accidents, unlawful towing, and property.

Their criminal case workload involves disposing of all class C criminal misdemeanor complaints, such as traffic citations and issuance of bad checks. These cases involve collecting payments, setting contested cases for trial, and pretrial hearings with the county prosecutor.

Other duties include presiding over peace bond hearings, conducting compulsory school attendance trials, and giving warnings to juveniles required by law. In addition, the JPs issue warrants, conduct hearings concerning seizure and disposition of cruelly treated animals, and perform marriage ceremonies.

EXAMINATION METHODOLOGY

We used data analytics to review all transactional data collected by Odyssey. Our analysis was based on applying sampling procedures and analytical models to the stored records. By using data analytics, we were able to limit any disruption to the office's day-to-day activities, also allowing us to focus our resources on higher-risk transactions.

Our sampling procedures related to examining evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all matters in JP4's financial statements, records, and controls that might signify material weaknesses or misstatements. Regarding any written and verbal representations made by JP4 personnel, unless otherwise noted in this report, office management maintains that the assertions we relied upon in the examination are correct to the best of their knowledge.

SCOPE OF EXAMINATION

This examination included an assessment of the adequacy and effectiveness of the overall system of financial controls in place for the Justice of Peace, Precinct 4's Office during the period May 1, 2019 to April 30, 2020. The scope of this examination included an examination of the overall internal controls in place with respect to the assessment and collection of court costs, fines, and fees, as well as bank reconciliations, cash on hand, and accounts payable.

SUMMARY OF FINDINGS

No significant findings noted.

EXAMINATION TEAM

Angel Candelario, Senior Auditor
Dr. John Gomez, Senior Data Scientist
Amanda Muehlberg, CPA, Staff Auditor
Travis Lee, Staff Auditor

CLOSING

This report is intended solely for the information and use of your office and the Commissioners Court. We greatly appreciate the cooperation and assistance received from the management and staff of the Travis County Justice of the Peace, Precinct 4's Office during this examination. Please contact us if you have any questions or concerns regarding this report.

DocuSigned by:

David Jungerman

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David Jungerman, CIA
Chief Assistant County Auditor II
Risk Evaluation & Consulting Division

DocuSigned by:

Patti Smith

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Patti Smith, CPA
Travis County Auditor

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